

EXHIBIT A

Komatsu U.S. Pension Plan

JOY GLOBAL PENSION PLAN

(Amended and Restated effective as of November 1, 2012)

DB1/ 68284330.20

an Employer, and such collective bargaining agreement provides for participation in the Plan by such Eligible Employee.

(tt) "Non-Bargaining Hourly Employee" means any hourly Employee of an Employer who is not a member of a group of employees to which the Plan has been and continues to be extended by the Employer pursuant to the terms of a collective bargaining agreement.

(uu) "Normal Form of Benefit" shall have the meaning assigned to it in Section 5.1.

(vv) "Normal Retirement Age" means age 65.

(ww) "Normal Retirement Date" means, unless an applicable Supplement provides otherwise, the first day of the month coinciding with or next following the day on which a Participant attains Normal Retirement Age.

(xx) "One-Year Break in Service" is any employment year in which an Employee completes less than 501 Hours of Service. Solely for purposes of determining whether a One-Year Break in Service has occurred, "Hours of Service" shall also include each hour for which the Employee otherwise would normally have been credited but for the Employee's absence on a Maternity or Paternity Leave of Absence.

No more than 501 Hours of Service shall be credited for a Maternity or Paternity Leave of Absence. All such hours shall be credited in the year in which the absence begins if necessary to prevent a One-Year Break in Service. If such Hours of Service are not necessary to prevent a One-Year Break in Service in such year, the hours shall be credited in the following year.

(yy) "Participant" means:

- (i) a current Eligible Employee who has become a Participant in the Plan pursuant to Section 2.1; or
- (ii) a former Eligible Employee who became a Participant in the Plan and who either (i) has not incurred a One-Year Break in Service or (ii) maintains a vested benefit under the Plan.

(zz) "Period of Service" means, unless the applicable Supplement provides otherwise, the period beginning on an Employee's Employment Commencement Date (or Reemployment Commencement Date) and ending on his or her Severance Date, computed in accordance with the following rules:

- (i) Aggregation Rule – General Rule. An Employee's Periods of Service shall be aggregated with partial months of service rounded up to the next highest month. If an Employee has a Period of Severance of more than five years, the Period of Service before the Period of Severance shall be disregarded unless the Participant's

(a) If the Participant recovers from the Disability before his or her Normal Retirement Age, payment of benefits under this Section shall stop. In that case, the Participant shall be deemed to have terminated employment as of his or her Disability Retirement Date and the Participant's benefits shall be determined in accordance with Section 4.3 or 4.5 (as in effect on the Participant's Disability Retirement Date), unless the Participant is reemployed as an Eligible Employee. If the Participant is reemployed as an Eligible Employee, the Participant's benefit when he or she later terminates employment shall be offset by the Actuarial Equivalent of the Disability Benefits previously paid to such Participant.

(b) Payment of Disability Benefits shall stop when a Participant attains Normal Retirement Age and, if the Participant is not reemployed as an Eligible Employee, the Participant shall immediately commence receiving a Normal Retirement Benefit equal to his or her Disability Benefit.

(c) Disability Benefits will not be payable during (i) any period for which the Participant is entitled to benefits under an Employer's sickness and accident benefit plans, or (ii) the first 12 months of any period for which the Participant is entitled to benefits pursuant to any worker's compensation, occupational disease or other similar law.

4.5 Deferred Vested Benefit.

(a) Subject to the conditions and limitations of the Plan, a Participant who terminates employment with all Employers and Affiliates on a Deferred Vested Retirement Date will be eligible to receive his or her Accrued Benefit determined under Section 4.1 (as in effect as of the Participant's Deferred Vested Retirement Date) commencing on the Participant's Normal Retirement Date.

(b) Unless the applicable Supplement provides otherwise, in lieu of receiving the benefits under Section 4.5(a), a Participant who terminates his or her employment on a Deferred Vested Retirement Date may elect to begin receiving his or her Accrued Benefit commencing as of the first day of any calendar month on or after the Participant's attainment of age 55 but before the Participant's Normal Retirement Date. If a Participant begins receiving his or her Deferred Vested Benefit before his or her Normal Retirement Date, the Participant's Accrued Benefit shall be actuarially adjusted to reflect early commencement.

4.6 Reemployment; Employment After Normal Retirement Date.

(a) Payment of any retirement benefits under the Plan to a Participant whose employment has terminated shall be discontinued for any period of reemployment with a Controlled Group Affiliate. If the Participant dies during the period of reemployment and immediately before such reemployment the Participant's benefits were being paid in the form of a Qualified Joint and Survivor Annuity, a joint and survivor annuity or a 10-year certain annuity, the benefits that would have been paid to the Participant's beneficiary under the applicable distribution option if the Participant had not been reemployed shall become payable under the Plan. In addition, a Pre-Retirement Survivor Annuity under Section 5.3 shall be provided with respect to the Participant's Accrued Benefit earned after he or she is reemployed.

(b) A Participant's benefits after a period of reemployment shall be determined under the provisions of the Plan in effect when the Participant again terminates employment. If a Participant's Benefit Service includes Benefit Service earned before the reemployment period, the Participant's benefit shall be reduced by the Actuarial Equivalent of any benefit payments made to the Participant before his or her reemployment. In no event, however, shall the Participant's benefit after his or her reemployment be less than the benefit he or she was entitled to receive immediately before such reemployment.

(c) If a Participant remains employed after his or her Normal Retirement Date, the Participant's benefit shall not become payable until the Participant's Late Retirement Date. Such a Participant's Accrued Benefit, each year he or she remains employed, shall be increased by the greater of:

- (i) The increase in the Participant's Accrued Benefit as a result of his or her additional Service; or
- (ii) The actuarial adjustment to the Accrued Benefit to reflect the value of the Participant's benefit that otherwise would have been payable to the Participant during that period.

For the avoidance of doubt:

- (A) Late Retirement of a Frozen Benefit Participant. Effective on or after May 1, 2012, if a Frozen Benefit Participant remains employed after his or her Normal Retirement Date, such Frozen Benefit Participant's benefit shall not become payable until the Frozen Benefit Participant's Late Retirement Date. Such Frozen Benefit Participant's Accrued Benefit, frozen as of April 30, 2012 (except for Benefit Service enhancements upon achievement of certain age and service requirements before his or her Normal Retirement Date pursuant to Section 3.2 or 3.5 of Supplement 4), shall be increased to reflect the actuarial equivalent value of the Frozen Benefit Participant's benefit that otherwise would have been payable to the Frozen Benefit Participant at age 65.
- (B) Late Retirement of a Frozen Benefit Bargaining Unit Participant. Effective on and after the day following the applicable Supplement Freeze Date, if a Frozen Benefit Bargaining Unit Participant remains employed after his or her Normal Retirement Date, such Frozen Benefit Bargaining Unit Participant's benefit shall not become payable until the Frozen Benefit Bargaining Unit Participant's Late Retirement Date. Such Frozen Benefit Bargaining Unit Participant's Accrued Benefit under the applicable Supplement, frozen as of the applicable

section 401(a)(9) and this subsection. In no event shall the amount distributable in any year be less than the amount determined in accordance with the minimum distribution incidental benefit requirements of Treasury Regulations § 1.401(a)(9)-2.

5.5 Retroactive Annuity Starting Dates.

(a) A Participant who is eligible for a Normal Retirement Benefit under Section 4.2 and who receives the written explanation described in Section 5.2(e) after his or her Normal Retirement Date may elect to have such benefit commence on a Retroactive Annuity Starting Date. In applying the provisions of Section 5.2(a) and 5.2(e) to an election of a Retroactive Annuity Starting Date, the Benefit Commencement Date is substituted for the Annuity Starting Date.

(b) Spousal consent under Section 5.2(b) shall be required for an election of a Retroactive Annuity Starting Date, unless the amount of the Eligible Spouse's survivor annuity benefit under the Retroactive Annuity Starting Date election is no less than the amount that such Spouse would have received under a Qualified Joint and Survivor Annuity as of an Annuity Starting Date after the written explanation described in Section 5.2(e) is provided to the Participant.

(c) The following adjustments shall apply to the benefits of a Participant who elects a Retroactive Annuity Starting Date:

- (i) In the case of payments in the form of an annuity, future monthly payments will be the same as the monthly payments the Participant would have received at his or her Retroactive Annuity Starting Date. In addition, the Participant will receive a make-up payment to reflect any missed payments for the period from the Retroactive Annuity Starting Date to the Benefit Commencement Date, with interest at the rate of one-twelfth (1/12th) of the annual rate on 10-year Treasury bonds for the October preceding the calendar year in which such monthly payment was missed, for each complete month such payment was missed, compounded annually.
- (ii) In the case of a payment in the form of a lump sum, the amount of the Actuarial Equivalent lump sum will be determined using the applicable Actuarial Equivalent factors, determined as of the Benefit Commencement Date.

5.6 Distribution of Annuity Contract. The Committee may, in its sole discretion, direct the distribution of an annuity contract to any Participant who has retired or whose employment with all Controlled Group Affiliates has terminated. Any annuity contract authorized by this Section shall (a) provide for payments in an amount equal to the benefits due the Participant under the Plan; (b) be subject to the restrictions described in Article 6, if applicable; (c) at the option of the Committee, be made non-assignable or non-commutable before its delivery to such Participant; and (d) include provisions satisfying the election, spousal consent, written explanation and Survivor Annuity requirements in this Article 5. Delivery of

(c) With respect to a Non-Contributing Participant, his Accrued Benefit for years of Benefit Service after April 1, 1985.

(d) With respect to a Covered Employee who was a Suspended Participant at any time prior to his Normal Retirement Date, his Normal Retirement Accrued Benefit multiplied by the fraction:

| | |
|--|--|
| Covered Employee's Years of Benefit Service prior to April 1, 1985 (excluding periods after becoming a Participant in the JMC Plan during which the Covered Employee did not make contributions to the JMC Plan) | Covered Employee's Years of Benefit Service after April 1, 1985 (excluding periods during which the Covered Employee was a Suspended Participant) |
| Covered Employee's Years of Benefit Service Prior to April 1, 1985 | Covered Employee's Years of Benefit Service after April 1, 1985 |

For purposes of the denominator, years as a Suspended Participant while an hourly-paid or salaried union employee or while receiving disability retirement benefits shall not be counted.

For the avoidance of doubt, the Accrued Benefit of a Covered Employee shall not exceed his or her Accrued Benefit as of April 30, 2012, except for Benefit Service enhancements that may be provided in accordance with Section 3.2 or Section 3.5.

3.7 Early Retirement Benefit. A Covered Employee who retires from employment at his Early Retirement Date is eligible to receive an early retirement benefit if the Covered Employee so requests in writing to the Plan Administrator. A Covered Employee's early retirement benefit is as follows:

(a) The early retirement benefit of a Covered Employee who is under age 58 on his Early Retirement Date, or a Covered Employee who has attained age 58 and has less than 15 years of Benefit Service on his Early Retirement Date, is the Covered Employee's Accrued Benefit, reduced by 0.5% per month for each calendar month (including any fractional month) by which the Covered Employee's Annuity Starting Date precedes his Normal Retirement Date.

(b) The early retirement benefit of a Covered Employee who has attained age 58 and who has 15 years of Benefit Service on his Early Retirement Date is the Covered Employee's Accrued Benefit, reduced by 0.25% per month for each month by which the date that a Covered Employee elects to commence receiving his early retirement benefit precedes his Normal Retirement Date.

3.8 Late Retirement Benefit.

(a) If the Covered Employee remains in the employ of any Employer after his Normal Retirement Date, his retirement under this Supplement 4 and payment to him of his benefit will be postponed until the first day of the month coincident with or immediately

following his actual termination of employment with all Controlled Group Affiliates (except as may otherwise be required by law). The first day of the first month for which a Covered Employee's retirement benefit hereunder becomes payable after his Normal Retirement Date shall be referred to hereinafter as his "Late Retirement Payment Date."

(b) The retirement benefit for a Covered Employee whose retirement benefit hereunder becomes payable on a Late Retirement Payment Date is an amount equal to his normal retirement benefit, determined under this Supplement 4; provided, however, that if such Covered Employee was credited with service hereunder on or after the first day of the Plan Year beginning after January 1, 1988, such benefit shall be multiplied by the fraction:

$$\frac{\text{Covered Employee's Years of Benefit Service through his Late Payment Date}}{\text{Covered Employee's Years of Benefit Service up to his Normal Retirement Payment Date (subject to further adjustment, where such Covered Employee is a Late, Non-Contributing or Suspended Participant)}}$$

(c) In the case of a Covered Employee who commenced participation under this Supplement 4 or under the Predecessor Plan after age 65, such Covered Employee's Normal Retirement Accrued Benefit shall be equal to 2.0% of his Final Average Compensation multiplied by his years of Benefit Service as Covered Employee (other than as a Suspended Participant).

(d) In the event the retirement benefit payable to a Covered Employee after his Normal Retirement Payment Date is payable in a form other than the normal form, the amount of such benefit shall be adjusted to its Actuarial Equivalent value. In the event that any such Covered Employee receives distribution of benefits while still employed by an Employer in accordance with Code section 401(a)(9), the amount of any additional benefit accrued while such benefits are being distributed shall be adjusted actuarially to take into account such distributions to the extent permitted under Code section 411(b)(1)(H) and regulations thereunder.

(e) Notwithstanding anything in this Section 3.8 to the contrary, for the avoidance of doubt, effective on or after May 1, 2012, if a Covered Employee remains employed after his or her Normal Retirement Date, such Covered Employee's Accrued Benefit shall not become payable until his or her Late Retirement Payment Date. Such Covered Employee's Accrued Benefit, frozen as of April 30, 2012 (except for Benefit Service enhancements that may be provided in accordance with Section 3.2 or Section 3.5), shall be increased to reflect the Actuarial Equivalent value of the Covered Employee's benefit that otherwise would have been payable to the Covered Employee at his or her Normal Retirement Date.

3.9 Disability Benefit.

(a) If a Covered Employee becomes a Disabled Participant, his participation under the Plan will cease and he will be granted disability retirement under the Plan, subject to the provisions of this Supplement 4. The monthly amount of Disability Benefit payable to a Covered Employee commencing on his Disability Retirement Date is the product of the Disabled

(b) For an employee who was a participant in the Dowty Aerospace Retirement Plan as of May 11, 1989, his Accrued Benefit as calculated under the terms of the Dowty Aerospace Retirement Plan as it existed on such date.

3.2 Late Retirement. When a Covered Employee retires on a date which is at least one month after his Normal Retirement Date, his monthly retirement income shall be an amount equal to the greater of his Accrued Benefit calculated on that date or his Accrued Benefit calculated as of his Normal Retirement Date, multiplied by his late retirement factor, determined as follows:

| Number of Years Payments Begin After NRD | Multiplier |
|---|-------------------|
| 1 | 1.06 |
| 2 | 1.12 |
| 3 | 1.19 |
| 4 | 1.26 |
| 5 | 1.34 |

3.3 Early Retirement. A Covered Employee who retires on his Early Retirement Date but before his Normal Retirement Date shall receive a monthly retirement income in an amount as provided below:

(a) If the Covered Employee elects to defer commencement of his benefits to his otherwise Normal Retirement Date, his monthly retirement income shall equal his Accrued Benefit calculated in accordance with Section 3.1 above.

(b) If the Covered Employee elects to commence benefits before his otherwise Normal Retirement Date, his monthly retirement income shall be an amount equal to his Accrued Benefit multiplied by the early retirement factors, determined as follows:

Portion of Benefit Determined Under Section 3.1(a)(i):

| Number of Years Before NRD | Early Retirement Multiplier |
|-----------------------------------|------------------------------------|
| 1 | .9333 |
| 2 | .8667 |
| 3 | .8000 |
| 4 | .7333 |
| 5 | .6667 |
| 6 | .6333 |
| 7 | .6000 |
| 8 | .5667 |
| 9 | .5333 |
| 10 | .5000 |